Public elementary-secondary education finance data are a key component of state and local government finances. Elementary-secondary education related spending is the single largest financial activity of state and local governments. Education finance statistics provided by the Census Bureau’s Census of Governments: Finance-Survey of School System Finances allow for analyses of how public elementary-secondary school systems receive their funding and how these school systems are spending their funds.


Current spending is a measure of the day-to-day operational expenditures of school systems. Current spending includes expenditures on salaries, benefits, supplies, and purchased services for instruction, support services, food services, and other operational functions of school systems.

Public elementary-secondary school systems totaled $524.0 billion in current spending for fiscal year 2012. Of the current spending amount, $316.6 billion (60.4 percent) was spent on instruction, with $206.7 billion (39.4 percent) being spent on instructional salaries and wages.

Public Elementary-Secondary School System Per Pupil Current Spending by State: 2012

Public elementary-secondary school systems spent $10,608 per student in fiscal year 2012. Of the 21 states in the Northeast and Midwest regions of the U.S., 17 spent at least $10,000 per pupil in 2012; only 9 out of the 29 states in the South and West regions spent at least that amount per student in 2012.

**Highest Current Spending Per Pupil**
- New York $19,552
- District of Columbia $17,468
- Alaska $17,390
- New Jersey $17,266
- Connecticut $16,274

**Lowest Current Spending Per Pupil**
- Utah $6,206
- Idaho $6,659
- Oklahoma $7,466
- Arizona $7,559
- Mississippi $8,164